

IOUARS

Changes for 2009 – Versions 3.07 and 3.08 Implemented April 1, 2009

This is an enhancement/error correction release which depends on IOUARS ver. 3.00 having already been successfully installed. The enhancement release is cumulative, i.e., it includes changes that were incorporated in versions 3.01 – 3.06 (which are described in the pages that follow) and it is not necessary to install those releases before this one. This release is not mandatory.

Version 3.07 adds the following changes:

Electric Operating Revenues & Expenses (E-01) – Added Account 411.6, (Less) Gains from Disp. Of Utility Plant.

Electric Expenses (E-05) – Added Account 411.6, (Less) Gains from Disp. Of Utility Plant.

Version 3.08 corrects an error introduced by the above changes that impacted only Non-Major utilities.

Version 3.06 added the following changes:

Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (F-14) – Columns (C) and (D), lines 18 and 21, which are derived values in the Major utility Annual Report, have been opened for data entry for Non-major utilities, as their reports do not currently include the Accumulated Provision for Depreciation schedules in the Electric and Gas sections.

Export Report to PSC – This has been changed slightly to connect the user to a different URL on the PSC’s website. (Note: the old URL will continue to work until all IOUARS users have upgraded.) Upon hitting <Upload Files to PSC>, the user is now also presented with an intermediate screen that identifies the location of the zip file that is to be uploaded, so that the user may do a cut (Ctrl-C) and then paste (Ctrl-V) this file specification into the appropriate location on the upload screen. The Export Instructions have also been modified to include the URL, in case the <Upload Files to PSC> button does not bring you to the correct screen.

Main Report – Selection Screen – A new popup menu has been added to this screen. Right-click on the report you are working on, and the following popup menu will appear:

Print Entire Report
Backup Report
Export Report to PSC
Lock Report
Run Edit Checks
Add Annual Report Section(s)
Delete Annual Report or Section(s)

No new functions have been added, but whole-report functions from the menu bar have been gathered here where it may be easier to find them.

Version 3.05 added the following changes:

Backup Report/Export Database – Export generated errors in the Regulatory Commission Expenses table and in the Materials and Supplies table due to index problems. Removed extraneous indexes.

Refresh Derived Values – Refreshing derivations generated error messages for non-major electric utilities. These have been corrected.

Import Report – Import generated errors in Construction Activity for the Year table – these errors have been corrected.

Balance Sheet (F-4) – Corrected Balance Sheet derivations for non-major utilities pertaining to accounts 151, 152, 153, 155, 156, 157, 158 and 163. These were not directly enterable, now derive from Materials and Supplies (F-27). (For major utilities, these continue to derive from Detail of Other Balance Sheet Accounts (F-55). Opened account 131 for non-majors, as there is no subschedule for this to derive from. (In majors, account 131 continues to derive from Detail of Other Balance Sheet Accounts (F-55)).

Miscellaneous General Expenses – Electric (F-64) – Enabled Restore Prior Year function to bring in prior year values. Moved Sort Order column to far left.

Regulatory Commission Expenses (F-70) – Totals were not properly aligned with data columns on the entry screen.

Generation Summary Worksheet (E-24) – Unique Key error caused problems on inserts and deletes. This has been corrected.

Versions 3.02 – 3.04 added the following changes:

- **Schedule Listing Screen** – Corrected an install option that hid two of the four columns on this screen: Suggested Order and Schedule Status.
- **Refresh Derived Values** – From many schedules, when refreshing derived values (occurs when saving the current schedule), many users were getting a series of database transaction errors. These errors have been corrected.
- **Edit Checks** – Corrected errors that occurred for utilities that do not have an Electric Section in the Annual Report.
- **Backup Report** – Corrected errors that were introduced with 3.02 concerning backing up the Construction schedule data.
- **General Rules for Reporting (i)** – Added instruction 7 to identify the due date for the report.
- **Common Stockholders (x)** – Now prepopulates when adding a new report. To populate these values now, go to the **Edit** menu and select **Restore Prior Year Values**.
- **Income Statement – Revenues & Expenses by Utility Type (F-02)** – Derivation of values for account 407.4 (Less: Regulatory Credits) was changing the sign and bringing in a negative number. This has been corrected.
- **Balance Sheet (F-04)** – Added in Special Funds (acct. 129) for all utilities. Although this is a non-major account code, at least one major utility has a FERC order indicating that this is the account where over-funded pension assets are to be recorded.
- **Statements of Accumulated Comprehensive Income, Comprehensive Income, and Hedging Activities (F-08)**
 - Data Validation issues were generating inappropriate error messages. These have been corrected.
 - Algorithm that recalculated totals after any value was changed was causing problems. This has been removed, and you must now click on **Save** in order to refresh the totals.
- **Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (F-14)**
 - Values in columns (c) and (d) on the Held for Future Use line: when clicked, brought up wrong page number for supporting schedule.
 - Column headings for columns (e), (f) and (g): enabled fields to specify plant type for the column heading.
 - Automated calculation of totals on this schedule, however you must save the schedule to refresh the totals.
 - “Plant in Service (Classified)” has been renamed “Plant in Service(101,101.1)/Unclassified Completed Construction(106,major only)” and now derives from newly-labeled line “Total for Accounts 101 and 106” on Electric/Gas Utility Plant in Service schedules.
- **Construction Work in Progress (Acct. 107) (F-17)** – Added Sort Order column to allow user to control ordering of rows. To immediately view changed sort order on the screen, click on the **View** menu and select **Sort**.
- **Construction Activity for Year (F-18)** – Added Sort Order column.
- **Construction Completed During Year (F-20)** – Added Sort Order column.

- **Allowances (Accounts 158.1 and 158.2) (F-28)** – Corrected the Balance End of Year calculation.
- **Other Paid-In Capital (Accts. 206-211, incl.) (F-39)** – Now prepopulates when adding a new report. To populate these values now, go to the **Edit** menu and select **Restore Prior Year Values**.
- **Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes (F-62)** – Totals were not calculating properly on the screen for inserted rows. This has been corrected.
- **Common Accumulated Depreciation (F-67)** – Added line for Retirement Work in Progress.
- **Regulatory Commission Expenses (F-70)** – Sort Order column was not working properly in establishing the order of the rows. This has been corrected. Also moved Sort Order column to left-most position on the screen, where it should be easier to use.
- **Electric Operating Revenues & Expenses (E-01)** – Added account 411.10 (Accretion Expense). Added account 457.1 (Regional Transmission Expenses).
- **Other Operating Revenues (Electric) (E-03)** – Added account 457.1 (Regional Transmission Expenses)
- **Electric Expenses (E-05)** – Added account 411.10 (Accretion Expense)
- **Electric Utility Plant in Service (E-12)**
 - Revised the Headnotes.
 - Changed the description of the total between lines 71 and 72 to read “Total of Accounts 101 and 106.”
 - For non-major utilities, changed account 103 at end of schedule to account 103.1.
- **Gas Utility Plant in Service (G-07)**
 - Revised the Headnotes.
 - Changed the description of the total between lines 71 and 72 to read “Total of Accounts 101 and 106.”
 - Added lines at end of schedule for accounts 102 and 103.
- **Gas Stored (Accounts 117, 164.1, 164.2 and 164.3) (G-11)** – Corrected Amount per Term calculation.
- **Detail of Stored Gas Account (Account 164.1) (G-12)**
 - Corrected Amount per Term calculation.
 - Corrected totals in column (k)
- **Detail of Stored Gas Account (Accounts 117, 164.1, 164.2 and 164.3) (G-11)** – First-of-year values for column (c) were getting incorrect derivation from page G-12. Correction to G-12 also corrects this problem.
- **Gas Mains (G-20)** – Removed edit which generated an error message if the Retirements quantity was greater than the First of Year quantity.